## U.S. DEPARTMENT OF COMMERCE Economics and Statistics Administration U.S. CENSUS BUREAU FORM **SA-484A** DATE • NOTICE - Your report to the Census Bureau is confidential by law (Title 13, U.S. Code). It may be seen only by persons sworn to uphold the confidentiality of Census Bureau information and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process. **RETURN COMPLETED FORM TO U.S. CENSUS BUREAU** 1201 East 10th Street Jeffersonville, IN 47132-0001 Any questions call 1-800-772-7851 weekdays, 8:30 a.m. to 5:00 p.m. EST

### 2004 SERVICE ANNUAL SURVEY

#### TRUCK TRANSPORTATION

135 SAS T 484122 Т

(Please correct any error in name, address, or ZIP Code)

YOUR RESPONSE IS REQUIRED BY LAW. Title 13, U.S. Code, requires businesses and other organizations that receive this questionnaire to answer the questions and return the report to the Census Bureau.

#### **SURVEY COVERAGE**

This report covers all domestic locations operated by your company and its subsidiaries primarily engaged in providing long-distance, general freight, less than truckload (LTL) trucking. LTL carriage is characterized as multiple shipments combined onto a single truck for multiple deliveries within a network. These locations are generally characterized by the following network activities: local pickup, local sorting and terminal operations, line-haul, destination sorting and terminal operations, and local delivery.

Does this firm have domestic locations providing one of the business activities described in the survey coverage above?

001	1 ∐ Yes -	- Continue with Item 3
		Specify your business activity and continue with Item 3, and complete as much of the survey form as possible.
	0002	

To

**NOT APPLICABLE TO THIS FORM** Item 2

REPORT PERIOD			2004	
Mark (X) the one box which best describes the period	0006 1 ☐ Calendar year – Go to Item 4A	Month	Day	Year
covered by your report.		0007		
If the data reported are for a period other than the "calendar year," please enter the beginning and ending	2 Fiscal year			
dates.	3 Less than 12 months ∫	8000		

FORM SAS SF\_P1A\_04 (4-1-2004)

2004

Key

		not avaii	ot available.					Mil.	Tho	u. Dol.	
See the enclosed instruction sheet before completing this section.								IVIII.	1110	u. Doi.	
Enter "0" in items where applicable. Do not combine data for two or more detail lines.	1. Motor	1. Motor carrier revenue 400									
0.04			ther operating revenue related to motor carrier								
NOTE – If the amount reported on line 2 is greater than 20 percent of the total operating revenue reported in line 3, indicate the source of this			es, w	varei	nousing and handling activities	401					
revenue in the "Remarks" section on page 5 of				FRΔ	ATING REVENUE	002					
Item 4B ANALYSIS OF MOTOR CAR	RIFR C		_					IV.	ev	2004	
COMPANIES REPORTING MOTOR CARRIER REVENUE IN ITEM 4A1 ABOVE, COMPLETE ITEM 4B. ALL OTHERS SKIP					nmodities entage of motor carrier revenue from:					Percent	
TO ITEM 4C.  See the enclosed Instruction sheet bef					Agricultural products and fish — Incl	udes li	ve				
this section.					animals and fish, cereal grains, and othe products	r agric	ultural	40	09	%	
Enter "0" in items where applicable. D data for two or more detail lines.	o not c	ombine		-							
Exclude intracompany transfers.				(2) C	Grains, Alcohol, and Tobacco produc	ets — I	nclude				
NOTE – Round percentage items to the new Line 1b – Report total highway miles trave owned and leased vehicles. Include highway miles trave owned and leased vehicles.	eled by	this firm's	milled grain products and preparations, other prepare foodstuff, alcoholic beverages, and tobacco products						10	%	
by vehicles operated by other motor carrie owner-operators) performing services on y <b>Exclude</b> the distance traveled by maintenance.	rs (incli our bel	uding half.			Stone, Nonmetallic Minerals, and Me		-				
An actimate is accompable if a back	Key	2004 Percent		Q	ncludes monument or building stone, na gravel and crushed stone, non-metallic n netallic ores and concentrates	4	11	%			
figure is not available.	n estimate is acceptable if a book gure is not available.			- (4) (	Coal and Petroleum Products — Inclu	dos os	al.				
1. Distance traveled				(	crude petroleum, gasoline and aviation f and basic chemicals			4	412	%	
<ul> <li>a. Percentage of motor carrier revenue from:</li> </ul>				_				70			
(1) Local trucking 402		%			Pharmaceutical and Chemical Produ pharmaceutical products, chemical products, and rubber	δ,	13	%			
(2) Long distance trusking				_							
(2) Long-distance trucking (over-the-road)	403	%	(		<b>Wood Products, Textiles, and Leathe</b> ogs and other rough wood, wood produ						
TOTAL		100%			newsprint, paper or paperboard products, textiles, leather, and articles of textiles or leather						
	Key	2004 Miles		_							
<b>b.</b> Total distance traveled in highway miles (both empty and loaded)	404		- (7	ŗ	Base Metal and Machinery — Includes primary metal products such as pipes, in includes fabricated metal products such	)	15	%			
- Inner (Both empty and reduce)	Kev	2004		_							
	code	Percent			Electronic, Motorized Vehicles, and	nicles, and Precision					
<ul><li>c. Percentage of total highway miles traveled by:</li></ul>				$\epsilon$	Instruments — Includes electronic and equipment, office equipment, motorized	vehicle	electrica es and				
(1) Loaded or partially loaded vehicles	405	%	D	<u> </u>	parts, precision instruments and apparat	us		4	16	%	
(2) Empty vehicles	406	%			Used Household and Office Goods —						
(2) Empty vernoles	700	70		f -	furniture, appliances, and miscellaneous	office	fice products	ts <b>4</b>	17	%	
TOTAL		100%	(1		New Furniture and Miscellaneous Ma						
	Key code	2004 Percent		r	<b>Products</b> — Includes new furniture, mat mattress supports, mixed freight, and mi manufactured products				18	%	
2. Weight			, .	_							
<ul> <li>a. Percentage of motor carrier revenue from:</li> </ul>			(1	(11) Other – Not classified above, – Specify							
(1) Less-than-truckload shipments (less than 10,000 lbs.)	407	%		3001					19	%	
1035 (11411 10,000 105.)	407	/0			TOTAL – Sum of lines 1 thru 11				10	00%	
(2) Truckload shipments (10,000 lbs. or more)	408	%							ey de	2004 Percent	
TOTAL 100%			3a(1)–(11) above are designated <b>hazardous materials</b> , i.e. required to display a hazmat placard on the vehicle in accordance with Title 49, CFR 177.823, Transportation?						20	%	
100/0				accordance with Title 40, or it 177.020, Transportation!							

An estimate is acceptable if a book figure is

Item 4A OPERATING REVENUE

ANALYSIS OF MOTOR CARRIER OPERATIONS— Continued  4. Revenue by origin and destination of shipments Did domestic locations of this firm have shipments that originated from, or					Country of origin:	Country of destination:		Key code of		004 entage notor rrier enue	
were destined to, locations outside the United		1	U.S.	U.S.		421		%			
3002 1 LYES - Continue  Enter the percentage of your comp	2	U.S.	Canad	la	422		%				
from shipments that originated fro each of the country combinations	3	U.S.	Mexic	0	423	3					
If you purchased transportation fo	4	Canada	U.S.		424		%				
transborder shipment, and billed y trip, include it in the appropriate c	5	Mexico	U.S.		425		%				
	6	All	Other <b>426</b>				%				
2 ☐ NO – Go to Item 4C				TO	TAL – Sum of	lines 1	thru 6		100%	, o	
Item 4C E-COMMERCE RECEIPTS/											
E-commerce includes sales and receipts from any transaction completed over an Internet, extranet, EDI network, electronic mail or other online system. Transactions are agreements between buyers and sellers to transfer ownership of, or rights to use, goods or services. Payment for these goods and services may or may not be made online. Please see the General Instruction sheet for further clarification before completing this item.  An estimate is acceptable if a book figure is not available.											
1. Did your firm have e-commerce receipts/re			[as		Month (i.e., Ju	ne=06)	Ye	ear (i.e.	, 2004=	=04)	
0011 1 Yes – Enter the date your firm beg	, and the second se			)10 							
2 ☐ No – Continue to Item 4D.		_		Key		20					
2. What was your firm's e-commerce receipts/	revenue for 2004? (Inc	lude				code	Bil.	Mil.	il. Thou. Do		
e-commerce receipts/revenue in Item 4A. Ex	→ 005										
INVENTORIES OF REVENUE OF EQUIPMENT — DECEMBER 3		DECEMBER 31, 2004 INVENTORY									
Report the <b>number</b> of vehicles used or held for use in motor carrier operations on December 31, 2004. Report in line 1 the number owned and/or leased to others <b>with</b> drivers. <b>Include</b> inventory obtained through capital lease agreements. <b>Exclude</b>											
vehicles that you own that were leased <b>withou</b> others. Report in line 2 the number leased from <b>without</b> drivers. Report in line 3 the sum of line	n others	Key code	Trucks (Includes single-unit trucks, pickups, vans, etc.) (a)	Key		mi's le ts)	Traile (Inclu- box-trailers, tankers, code (c)			udes s, flatbeds, s, etc.)	
2004 INVENTORY				42.			404				
1. Number owned and/or leased with drivers	to others	428		431			434				
2. Number leased, WITHOUT drivers from oth	ners	429		432	2	- 1	435				
3. TOTAL 2004 INVENTORY	<b></b>	430		433	3 436						
3. TOTAL 2004 INVENTORY — 430 433 436   ABOUTE AND ASSESSMENT OF THE PROPERTY OF THE PROPER											

#### Item 4E OPERATING EXPENSES

#### 1. Cost of Contract Labor

**Line 1** – Report payments made to suppliers for leased employees and temporary help such as office workers, provided they are **not on your payroll**, but **are supervised** by your firm. **Exclude** payments for services of persons supervised by the supplying firm, such as legal, accounting, janitorial, security, and building maintenance services.

#### 2. Expensed Materials and Supplies (not for resale)

**Line 2a –** Report the cost of expensed computer hardware and packaged software. **Include** hardware such as servers, CPUs, monitors, and network devices; computer software purchased under licensing agreements, and computer software license fees; and other expensed business equipment, such as copiers, fax machines, and telephones. **Exclude** leased and/or rented equipment.

**Line 2b** – Report the cost of expensed materials, parts, and supplies, which are used as part of the services you provide. **Include** office and janitorial supplies, small tools, computer-related supplies (such as cartridges and computer paper), packaging and containers, and medical supplies. **Exclude** fuels for motor vehicles, and leased and/or rented materials, parts, and supplies.

#### 3. Expensed Purchased Services

**Line 3a – Include** payments to other carriers for the lease and/or rental of trucks, truck-tractors, trailers, and other motor vehicles (with or without drivers). **Include** transportation purchased from railroads, airlines, water, and other motor carriers.

**Line 3b** – Report the cost of repairs and maintenance to motor vehicle parts for self-repair (including tires and tubes); trucks, truck-tractors, trailers, and other motor vehicles; buildings, offices, and structures; and machinery and equipment (other than motor vehicles). **Include** the cost of repairs to equipment and fixtures that are integral or permanent parts of a building or structure. **Include** purchased janitorial services and building and grounds maintenance.

**Line 3c** – Report the cost of gasoline and fuel purchased for highway vehicles.

**Line 3d** – Report the cost of purchased fuels for heating, power, and generating electricity. **Include** the cost of natural gas. If the cost of fuels are included in a lease or rental payment, report these costs below.

Line 3e – Report payments made on insurance policies for public liability and property damage; loss of, or damage to, motor vehicles and their cargos; and buildings, offices, structures, and machinery and equipment (other than trucks and other motor vehicles). Include property insurance, fire insurance, credit insurance, product liability insurance and vehicle insurance. Exclude costs included with employee fringe benefits, such as workmen's compensation insurance, disability insurance, life insurance, and insurance on hospital and medical plans.

**Line 3f** – Report the cost of expensed custom coded software. **Include** computer-related services such as adaptation of off-the-shelf software, system design and support services, web design, and web hosting. **Exclude** computer-related communications costs.

**Line 3g** – Report the cost of data processing, computer consulting, and other purchased computer services. **Include** computer input preparation, data storage, computer time rental, microfilm imaging, and optical scanning services. **Exclude** payroll processing, credit card transaction fees, and fees for the management and operation of your data processing facilities.

**Line 3h -** Report the cost of telephone, cellular, pagers, and fax services; and computer-related communications such as Internet, connectivity, on-line, and other communication services.

**Line 3i** – Report the cost of purchased electricity. If electricity is included in a lease or rental payment, report these costs below.

**Line 3j** – Report the cost of administrative and professional services such as management consulting, legal, accounting, auditing, bookkeeping, actuarial, payroll processing, marketing, advertising, architectural, engineering, and fees for the management and operation of your data processing facilities.

**Line 3k** – Report lease and rental payments for land, buildings, offices, structures, machinery, and equipment. **Include** penalties incurred for broken leases. **Exclude** payments by your firm to your parent company or organization (or any of its subsidiaries) for use of assets owned by them and installment payments for assets obtained through capital lease agreements. **Exclude** lease and/or rental of trucks, truck-tractors, and trailers.

**Line 3I – Include** travel and lodging; shipping and warehousing; postage and package delivery; water, sewer, and refuse removal; security, parking; and all other purchased services. **Exclude** annual payroll, employer's contributions to employee benefits plans, fuels for motor vehicles, insurance, depreciation, taxes and licenses, bank charges associated with maintaining accounts, investment and brokerage fees and credit card transaction fees.

**Line 4 - Include** annual payroll on a **cash** basis, employer's contributions to employee benefits plans on a **cash** basis, depreciation, taxes and licenses, bank charges associated with maintaining accounts, investment and brokerage fees, credit card transaction fees, royalties, and all other operating expenses. **Exclude** interest expense.

A											
An estimate is acceptable if a book figure is not available.	Key	2004									
Include only purchases from	code	Bil.	Mil.	Thou.	Dol.						
external vendors.											
Exclude capitalized costs.											
1. Cost of Contract Labor	1287										
2. Expensed Materials and											
Supplies (not for resale)											
<b>a.</b> Computer and other business equipment and supplies (including											
packaged software)	1299										
<b>b.</b> Other materials, parts,											
and supplies	1300										
3. Expensed Purchased Services											
a. Purchased transportation	427										
<b>b.</b> Purchased repair and maintenance	1387										
c. Purchased fuels for trucks, truck-											
tractors, and other motor vehicles	1388										
d. Purchased fuels	1204										
(except motor fuels)	1304										
e. Purchased insurance	1386										
f. Custom coded software											
(including adaptation of off-the- shelf software) and system design											
and support services	1302										
g. Data processing and other											
purchased computer services	1303										
h. Purchased communication services	1282										
i. Purchased electricity	1283										
j. Purchased management											
consulting, administrative services, and other professional services	1305										
k. Lease and rental payments	807										
All other purchased services	1307										
4. Other Operating Expenses	1385										
<b>5. TOTAL OPERATING EXPENSES</b> (Sum of lines 1–4)	003										
(53.11.61.11.106.7.4)	000										

Item 5	NUMBER OF	LOCATIONS	\$									20 Nun		
											0012			
Enter the	total number of se	ervice locatio	ns cove	red by this report	as of De	ecember	· 31, 2004	ı. —		<b>→</b>				
Item 6														
50 pe	another firm own rcent of the voting ower to control the	stock or hav		ımber and street										
and p	olicies of this com	ipany?		y, State, and ZIP Co	de									
2	No		_	EIN ————————————————————————————————————										
<b>b.</b> Did the	nis firm acquire or ner company durin	merge with	0017	Name of company	y acquired	d or merg	jed with							
	,	9 1	Nu	ımber and street										
	]Yes ———— ]No		City	y, State, and ZIP Co	de									
			ora	acquisition	Month	Year		≣IN —	0019	_				
Item 7	REMARKS – I	Please use the	is space ate corr	for any explanati respondence perta	ons that	may be	helpful ii ort. pleas	n under	rstanding de the li	your I	report	ed da ON	ita.	
0027	ı	numbér show	n in the	address label are	a or at th	ne top of	the page	e.	-					
5														
searchin	porting burden for the existing data source	es, gathering ar	nd mainta	aining the data need	ed, and co	mpleting	and revie	wing the	e collectio	n of info	rmatio	n. Sei	nd	
Paperwo	ork Project 0607-0422,	U.S. Census Bi	ureau, 470	00 Silver Hill Road, S	Stop 1500,	Washing	iton, DC 20	0233-150	00. You ma	ay e-ma	iľ comn	nents	to	
Respond	ork@census.gov; use ' lents are not required This 8-digit number a	to respond to	any infori	mation collection un	less it disp	plays a va								
Item 8		• •	port is s	ubstantially accur			n prepar			e with	instru	ction	ıs.	
0020 Name Please	of person completin	g this report –	00	024 Title				0025	Date					
	•													
0021 Addres	ss (Number and stre	eet, city, State,	ZIP Code	 e)										
0022	Telephone	T	0022	Fox				0026		E-mail a	addros			
	umber	Extension	Area code	Fax Number	Exter	sion		0026		E-mail a	addres	<u> </u>		
	Please return the completed form in the enclosed envelope.													
		you prefer,	you n	nay fax the co	mplete ———	d form	to 1-8	00-44	17–461	3.	_			
	To see t	the results o		To see the results of previous Service Annual Surveys, go to the following website: www.census.gov/econ/www/servmenu.html										

# SERVICE ANNUAL SURVEY TRANSPORTATION

#### **GENERAL INSTRUCTIONS**

#### Please retain a copy of the completed form for your records.

- Please read all instructions and complete all items in this report. This will save on costly and time-consuming follow-up.
- For location(s) sold or acquired during 2004, report only for the period that the location(s) were operated by this company or under the Federal Employer Identification Number (EIN) shown in the address label.
- Report only for those locations primarily engaged in the activities defined in the survey specific coverage section on the form.
- Report data for calendar year 2004. If calendar year records are not available, data for the latest fiscal year are
  acceptable. Indicate the period covered in Item 3. Please note, however, that estimates for calendar year 2004 are
  preferable to book figures covering a different time period.
- Report dollar values in whole dollars (omit cents).
- If book figures are not available, estimates are acceptable.

#### **SPECIFIC INSTRUCTIONS**

#### Item 4A - OPERATING REVENUE

- Report all charges or billings for services rendered and any sales of merchandise during 2004, even though payments may be received at a later date. Do not deduct allowances for uncollectable accounts.
   Exclude revenue collected on behalf of another company and nonoperating revenue such as income from investments, the sale of securities or real estate, etc. Exclude revenue from a domestic parent organization (intracompany transfers), except locations primarily engaged in providing long-distance trucking to other locations of the same enterprise. Exclude in Item 4A sales taxes and other taxes collected from customers and paid directly to a taxing authority.
- Prorate revenue derived from services provided on a contractual basis according to the work accomplished. (Only include amounts applicable to the report period.)
- **Line 1** Report revenue for the transportation of property by motor vehicles. Include revenue from furnishing vehicles **with** drivers to other carriers under lease or similar arrangement. In the event that a portion of the transportation had to be purchased from another carrier to complete the contract please use the following guidelines:

Report total revenue if all purchased transportation was on your own account. (You have legal obligation to pay for the purchased transportation).

Report only the revenue collected for your portion of the haul plus any additional income from commissions of fees for arranging the transportation, if the transportation was purchased on the client's account (Your client has legal obligation to pay for the purchased transportation). **NOTE – The additional income would be recorded as other operating income.** 

Line 2 – Report other operating revenue including sales from the operation of lunchrooms, restaurants, snowplow work, etc.; revenue from the parking and storage of vehicles; revenue from amounts received from other carriers for the use of terminal facilities operated by this firm, including amounts billed separately for repair services; revenue from short-term rental or extended-term operating leases (with or without maintenance) of trucks, truck-tractors, or trailers, without drivers; fair sales value of merchandise marketed under capital, finance, or "full payout" leases; and commissions for providing brokerage services, making payroll deductions, collecting freight charges for other carriers; etc. Exclude revenue from other operating units of this firm; the value of used equipment or used vehicles sold; revenue from installment payments from leasing vehicles, tools, etc. marketed under capital, finance, or "full payout" lease; and nonoperating revenue such as income from investments, the sale of securities, real estate, etc.

Report revenue from the storage of shipments in your warehouses pending further instructions by the shipper; from the permanent storage of household goods on a paid-on-delivery basis, commercial goods, or records storage; and for packing and crating, handling, providing labor to carriers for loading and unloading, and other accessory services. **Exclude** rental revenue from the operation of mini-warehouses and self-service storage facilities; and revenue from the subleasing of warehousing space to others.

Line 3 - Report the sum of lines 1 and 2.

#### **Item 4B - ANALYSIS OF MOTOR CARRIER OPERATIONS**

Line 2 – (Weight) Report in line a(1) the percentage of this firm's motor carrier revenue (reported in Item 4A, line 1) from shipments that weighed less than 10,000 pounds. Report in line a(2) the percentage of motor carrier revenue from shipments weighing 10,000 pounds or more. NOTE – The sum of lines a(1) and a(2) should equal 100 percent.

**Line 3** – (Commodities) – Report the percentage of this firm's motor carrier revenue (reported in Item 4A, line 1) derived from handling each of the following commodities:

- Agricultural Products and Fish Includes live animals poultry, fish, unprocessed cereal grains such as wheat and corn, and other agricultural products including fruits, vegetables, non-alcoholic beverages, cut flowers, and live plants.
- 2. Grains Alcohol, and Tobacco Products Includes milled grain products and preparations, other prepared foodstuff; beer, wine, and other alcoholic beverages; and tobacco products including cigarettes, cigars, and chewing tobacco.
- 3. Stone, Nonmetallic Minerals, and Metallic Ores Includes monument or building stone, natural sands, gravel and crushed stone, mined salt, natural calcium and aluminum phosphates, asbestos, other non-metallic minerals, and metallic ores and concentrates such as iron ore, copper ore, and zinc ore.
- 4. Coal and Petroleum Products Includes coal, crude petroleum, gasoline and aviation fuel, diesel fuel and light fuel oils, lubricating oils and greases, and basic chemicals.
- 5. Pharmaceutical and Chemical Products Includes pharmaceutical products, chemical products, paints and varnishes, soap and cleaning products, insecticides, fertilizers, primary plastics and finished plastic products, and rubber products including tires and inner tubes.
- 6. Wood Products, Textiles, and Leather Includes logs and other rough wood, particle board, plywood, and fibreboard, pulp, newsprint, paper and paperboard products. Textile products include yarns and woven products of natural or synthetic materials, carpets and other textile floor coverings, and textile clothing. Leather products include footwear, headgear, and other articles of leather.
- 7. Base Metal and Machinery Includes metal products such as pipes, ingots, metal doors, basic wire, cable, fencing, tools, etc. Machinery includes boilers, turbines, refrigerating and air conditioning equipment, textile machines, and other mechanical machinery and equipment.

# SERVICE ANNUAL SURVEY TRANSPORTATION SPECIFIC INSTRUCTIONS - Continued

- 8. Electronics, Motorized Vehicles, and Precision Instruments Includes electrical equipment such as computers, electric motors, generators, office equipment, television sets, radios and stereo equipment, semi-conductors, and other electrical equipment. Motorized vehicles include automobiles, vans, road tractors, farm tractors, motor homes, motorcycles, and other vehicles. Precision instruments include photographic, cinematographic, and photocopying equipment, clocks and watches, instruments used in medical, surgical, or veterinary sciences, and measuring, checking, or automatic control instruments and apparatus.
- Used Household and Office Goods Includes used furniture, appliances, and miscellaneous office products.
- New Furniture and Miscellaneous Manufactured Products – Includes new furniture, mattresses and mattress supports, quilts or comforters, lamps, lighting mixed freight, and miscellaneous manufactured products.
- 11. Other Not classified in lines (1) (10) above.

Note – The sum of Item 4B, lines 3a(1) through (11) should equal 100 percent.

#### REPORTING INSTRUCTIONS

#### **E-commerce Revenue**

(In the following instructions, online refers to any transaction completed over an Internet, extranet, EDI network, electronic mail or other online system.)

#### Include -

- Revenue from online orders for goods or services placed by a buyer.
- Revenue from online services provided where charges are based on the usage of those services (e.g., commissions or fees from use of computerized reservation systems, financial transaction processing systems, etc.)
- Commissions or fees from the trading of securities or the sale of other financial products online (e.g., insurance, loans, etc.).
- Commissions or fees from selling or from facilitating the sale of third party products (e.g., click-through including referral fees) through your company's Web site.
- Revenue from orders or contracts negotiated online with a buyer and seller on the price and terms for transferring ownership or the rights to use goods or services.
- Revenue from telephone transactions using interactive voice response systems.

#### Exclude - revenue from:

- Online billings where the order or contract was not negotiated online.
- Delivery of services online where the order or contract was not negotiated online.
- Provision of telecommunications and related infrastructure systems (e.g., data transfer, Web hosting, Internet access) where the order or contract for such services was not negotiated online.
- Orders for goods or services placed by facsimile machine or over switched telephone network.
- Intracompany transfers